

COMPLETE SET ONE GUINEA

THE
LONDON DENTAL INSTITUTE.
—

TEETH A COMPLETE SET, ONE GUINEA.
THE LONDON DENTAL INSTITUTE,
10 KING-STREET, SYDNEY.—SING
Tooth, &c. &c.; precisely the same CALL
BEATED GOLD AND PRIZE MEDALS
TEETH, perfectly fixed by ATMOS-
PHERIC SUCTION, as advertised at the
lowest cost by other firms. FIVE YEARS
WARRANTY. Country dentists supplied
in one visit. PAINLESS EXTRACTIONS
with GAS, &c.

A REVOLUTION IN DENTISTRY.—THE
London Dental Institute's Economical &
time offers the following advantages:
Abate painless, surgical, no anæsthe-
tics, extractions perfect, no anæsthe-
tic, life assurance, Royal gold plates

SEND or CALL for our Great WORK on DENTISTRY, post free on application to the LONDON DENTAL INSTITUTE, 11, KING-STREET, two doors from Piccadilly, the only address. Hours, 9 to 6.

Amusements.

ER MAJESTY'S

able Laureate Messrs. Woods and Marshall.
Manager Mr. Alfred Woods.

SUCCESS, SUCCESS,

PHENOMENAL AND INSTANTANEOUS.
HOUSE CROWDED FROM FLOOR TO CEILING
since the first production at this Theatre of Alex
sumas' Realistic and Sensational Drama, in 5 Acts,
MONTE CRISTO,
in which Australia's Favourite,
ALFRED DAMPIER,
has a distinct success in his renowned impersonation
and Dance, supported by the full strength of
THEATRE ROYAL, ALEXANDRIA

**HER MAJESTY'S POWERFUL
 DRAMATIC ORGANISATION.**
 A REALISTIC AND WONDERFUL PLAY,
 BOUNDING IN SENATIONAL INCIDENTS.
 PRESS AND PUBLIC UNANIMOUS.
 A BEAUTIFUL PRODUCTION,
 Illustrated with
 MAGNIFICENT SCENERY and NOVEL
 MECHANICAL EFFECTS
 TWO NEW BALLETS.
POPULAR PRICES OF ADMISSION
 Circle, 3s.; Reserved Stalls, 5s.; Stalls, 5s.
 and Circle, 2s.; Gallery, 1s.
 Plan at Nicholson's (no booking fee).
 Doors open at 7.15. Early doors (old extra), 6.50.
 1st. 5s. 2nd. 4s. 3rd. 3s. 4th. 2s. 5th. 1s. 6th. 6d.

Manager for Mr. Dampier—Mr. GEO. BULLER,
J. L. LE BRETON, Acting Manager.
THOMSON, GATES, and CO.
MERCHANT TAILORS and OUTFITTERS
189 HITT-STREET
(it does off King-street).
We do not profess to make the very low
priced suit, which, whatever is said, is
always found inferior. Our claim is to
offer genuine Materials, first-class Workmanship, a
neatly cut and fit of all garments. Thus we grow and
are usually recommended. SUITS from 24.
—Patterns and measure forms posted free to country

Auction Sales.
PRODUCE SALES.
DNEY WOOL-SELLING BROKERS' ASSOCIATION.
SALES BY AUCTION will be held TO-DAY, FRIDAY, as under:—
Wool.—At the various stores, at 9.30 a.m.
Butter.—At the Wool Exchange, Macquarie-street, at 11.30 a.m.
Wool.—At John Bridge and Co.'s Store, at 2 p.m.
WEEKLY PRODUCE SALE ON FRIDAY.
RAILWAY SALE YARDS, 207 GEORGE-STREET.
WILLIAM INGLIS and SON will sell by auction,
their Railway Yards, 207 George-street, THIS Friday.

At 10 o'clock sharp.
Calves, pigs, lambs, suckers, &c.
At 8 o'clock.
Turkeys, ducks, geese, fowls, pigeons, &c.
At 5 o'clock sharp.
Roll and hog butter, from best Southern factories
and dairies, eggs, bacon, cheese, lard, honey, &
&c.

**THE RETAIL DRAPERY TRADE, COUNTRY
BUYERS, DEALERS, AND OTHERS.**

UNRESERVED SALE BY AUCTION,
at
THE ROOMS, 75 FIFTY-STREET,
THIS DAY, FRIDAY, MARCH 6,
at 11 o'clock sharp.

ON ACCOUNT AND BEHALF OF WHOM IT MAY

CONCERN.
With all Faults, if any.
DAMAGED BY SEA WATER.
Ex S.S. Hubbard.

JMACO. OVER T IN TRIANGLE. NOS.
500s, 500s, and 500s. Harvard SHERIDAN
Queen White Honeycomb TOWELS, assorted
Pieces. Rm. SUITINGS.

KWACO IN DIAMOND OVER B.
CASE LADIES' STRAW HATS.
ALL DIAMOND
Queen Ladies' SNEAKERS and PANTS
Queen Ladies' CHEMISES and UNDERWEAR
Ladies' Hat. White CALICOES
Queen Men's and Women's STRAW HATS
Queen Men's WATERPROOFS

ON ACCOUNT OF THE
MANUFACTURERS OF THE
BOYS' and YOUTHS' BLUE SERGE SUITS, 10 to
TRAVERS and CO. will sell the above, at th
Booms, 16 Pitt-street, THIS DAY, FRIDAY,
at 11 o'clock sharp.
ABSOLUTELY WITHOUT RESERVE.

THIS DAY, at 2.30.
MIDDLETON and CO. sell by auction, at 623 Geor
street, Haymarket.
Clothing, drapery, furniture, gas stove, man
scales and weights, glass cases, piano, &c.
ABSOLUTELY WITHOUT RESERVE.

THIS DAY, MARCH 6, at 11 O'CLOCK,
BY BUCHNELL STREET, off NEWTOWN-ROAD
Stage Piano by Bord, a perfect gem; Chests Drawers
bedroom, Toilet, Tables, very nice etc. (tin. H.
bedstead and Bedding, Bedroom Furniture and
engines, Dining-room and Kitchen Requirements
Chair, Linen, Sofa, etc.

W. P. BAINES will sell as above, under bill of sale
and removed for home-like competition highest bidder
TIMBER MERCHANTS, BUILDERS, and MANUFACTURERS
SHIPMENT OF AMERICAN PINE, as NORMA
AUCTION SALE, THIS DAY, FRIDAY,
at 11 o'clock,
on the Premises,
HUDSON BROK' WHARF, MURRAY STREET

PRIMOST.
MRS. COWAN (198 Pitt-street) will sell by auction
 at the above address, on **MONDAY**, the 14th inst., at
 10,000, 12,000, 14,000, pine, or lute to suit buyers.
TERMS, CASH. NO RESERVE.

IMPERATIVE AND UNRESERVED SALE.
 In the Premises, No. 100 **MACQUARIE-STREET**
NORTH, opposite **Parliament House**.

YAM HAINN has received instructions to sell
 public auction, on **MONDAY**, the 7th, at 11 a.m.,
 premises, as above, Household Furniture and Effi-
 cients (12) roomed house.
 Piano (Gore and Kallmann, Berlin), a first-class
 instrument
 Pretty hall stand, and chairs to match
 Overmantel, bookcase, suite
 Bedsteads, carpets, whatnots, clocks

Ornaments, glassware, cutlery
 A1 E.P. ware, servers, linoleum
 20 Austrian chairs, rugs, pictures
 3 pairs dresnes toilet and ware
 Wardrobe, linen press, cutlery table
 14-ster looking glass, hanging, linen
 10 chests drawers, commode
 A quantity of miscellaneous furniture
 Also a gold watch and sundry gold jewelry.
 NO RESERVE. TERMS, CASH.
 Every Line Submitted Must be sold.

TUESDAY, 10th MARCH, at 11 a.m.
IMPORTANT SALE at FORTY-TH STREET,
GILBEY POINT.

M. CRANE, Junr (274 Pitt-street) will sell as above
SUPERIOR FURNITURE.

WEDNESDAY, 11th MARCH, at 11 a.m.
 J. M. CRANE, Jun., will sell at the ROOMS, 274 Pitt
 street, by ORDER of the CURATOR,
 A QUANTITY of WEARING APPAREL &
 HUNDRIES, in various INTENT
 ESTATE.

WEDNESDAY, MARCH 23.

IMPETUOUS PASTORAL and CULTIVATION
 ESTATE.
 CLOSE TO ARMDALE,
 in the
 NIGHTFULLY-COOL NEW ENGLAND CLIMATE

In the Estate of the late Mr. JOHN McCULLY.

MRS. WILSON and CO. (in conjunction with Messrs.

The "WOODVILLE ESTATE," 8 miles from Armadale, containing 1800 acres freehold land, 1000 of which is in the C.P. land, which includes about 150 acres cleared and cultivated, the whole being fenced into a large pastoral paddocks and a small one. Improvements include substantial, comfortable W.R. Cottage detached kitchen, garden, outhouses, men's bath, washhouse, draughts and steam water, water-lifting machinery and mill. Fencing in Puddledock and nearby the creek, and two large dams. Barry paddocks. Rich, deep, black soil, bush ridges; apple-tree, gum, and box flats.

is a grass-producing and thoroughly arable property, and is as no superior on New England, having also a large portion of rich cultivation ground. There is a Public school of education of the estate. The stock and plant, which are very large, as a portion of the run has been let, may be by the purchaser at valuation.

On application invited, as the easy distance from Armidale, the high-class quality of every foot of the land rendered it very desirable and profitable investment, very rare and to be met with.

According to the conditions of the late Mr. [Name] will sell the property must now be sold to the best bidder.

Terms: One-fourth cash; balance at 1, 2, 3, and 4 years at 5 per cent. interest.

For further information from the auctioneers,
H. Dale or Tamworth. (200)

**WENSHURST TOWNSHIP.—SALE, To-morrow, at
£10 each, 25 x 165. Broughton, 250 Pitts—4.**

**EVERYBODY SHOULD READ "THE ARROW"
NEXT SATURDAY.**

TAXATION INQUIRIES.

OFFICIAL REPLY FROM MR. SPICER.

We have received a large number of letters asking for information regarding various points connected with the land and income taxes. The letters, with the attached official reply by Mr. Spicer, Land and Income Tax Commissioner, are as follows:

A. B. writes:"Would you for general information please direct my position under the Land and Income Tax Commission, as it applies to the sale of land tax; on a portion of that land I have erected a building."

One return is to be sent in showing the land as a whole. Each person does so according to his separate returns.

"I," writes—"In regard to the land and income tax just come into force, I find myself puzzled in filling up my schedule, and would be obliged if you could advise me what to do. I am a partner in a firm, my salary paid by cheque drawn on National Bank of Montreal, which is included in my return in receipt of income as an agent or employee of a firm, my salary paid by cheques drawn on National Bank of Montreal, which is included in my return in receipt of income as an agent or employee of a firm. Am I liable for tax on this?"

Am I liable for tax on this?—No, because your salary is not included in the total value made by their business. It is the same way with you. How am I supposed to assess my land? Would the assessment be based on the value of the land?

in which I sell goods. I lose my paying the tax on the goods. I am not a dealer in any goods." It was distinctly understood by the speakers made when the bill was going through that the tax was to be levied on the goods shipped from that land. I hold, therefore, that if the land tax I am asked to pay cannot be made to operate on the goods shipped from that land by means of a place of business being on it. Am I right? I am giving this reply you can do so as simply, as you have done in several other cases." Mr. Spiller says payment of the land tax does not mean that the income tax, but the writer says from his income 5 per cent. on the value of his own land (on which he pays the land tax) and the surplus of his income over the land tax. I do not

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that the improvements in many cases will be made before the year-end, and the improvements are worth now." To the Mr. Morley said that the value of the last of the tax-payer must deduct the present value of the improvements from the present value of the property which the taxpayer will be the unimproved value. The tax-payer must not forget that the improvements may have de-

"H. A. C." writes:—"If I own a estate of dwelling-house and pay land tax on the unimproved value of the land, and the improvements are made on the estate, which amount to £300 per annum, to Mr. Spiller's answer to this inquiry is a No."

Doubtful says:—"I represent a company which has been established for the purpose of making advances to cinema clubs and generally look after the premises occupied by them for business purposes. I am a shareholder in the company and have a share in the profits. I am allowed to deduct the amount paid to revert from my income. I have included the sum in the return and have been assessed on the profits occupied for business. These premises are the property of the company. I receive no allowance for the depreciation of the property. I am not subject to land tax. Should an estimate be made of the value of the property as private property to be included in the income tax return?"

To this letter the answer is, Yes, if he brings the

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section 17 of the Act provide that income derived from the ownership of land subject to land tax is exempt, and income derived directly from the use or occupation of land subject to land tax is also exempt.

“W. F. I.” says:—“Six persons are beneficiaries under a will in which a large block of land liable for the tax is at stake, more interest being equal. In undersiding returns to the Taxation Commissioners each returns that the land is exempt as whole and one returns that an exemption of £250 deducted, or does each person supply distinct returns with the £250 taken off? If one schedule is submitted, one exemption of £250 only is allowed, in the other case, six deductions of £250 each would be forthcoming.”

A REPLY.

The secret of Fraser's Roar is that it has no sense about it. No matter how much you wish to pay, you cannot return the skin with it.—(Ayer.)

Yankee Doodle.—Dixson's first quality and best quality Fables increased 100 per cent. last year.—(Ayer.)

SHIPPING.

ARRIVALS.—March 6.

Ocean River steamer, 120 tons, Captain Williams, from Warrumbungle, 10.15 a.m. (at 10.15 a.m.).

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METEOROLOGICAL REPORTS.

Observer, Sydney, Thursday, March 5, 1896.

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OUR BUSINESS PRINCIPLES.

In a few words, which mean a great deal, our aim is to supply all materials of

BEST QUALITY AT LOWEST PRICES.

WE QUOTE ONLY ONE INSTANCE:

BEST QUALITY BRUSSELS CARPETS, 4s 3d per yard.

BEARD, WATSON, AND CO.,

301 GEORGE-STREET, CITY.

ARTISTIC FURNISHING.

BEDROOM FURNITURE.

LONDON-MADE WALNUT BEDROOM SUITES

W. WALKER, SOSS, AND BARTHOLOMEW,

357 GEORGE-STREET.

SATURDAY, MARCH 6.

THE SYDNEY MAIL.

A JOURNAL OF NEWS, POLITICS, LITERATURE,

SCIENCE, ART, MUSIC, AGRICULTURE,

AND SPORT.

THE PRESENT WEEK'S ISSUE OF THE SYDNEY

MAIL CONTAINS THE

FOLLOWING

CONVERSATION AT THE TOWN HALL, GIVEN

BY THE DEFENCE FORCES TO MAJOR

GENERAL HUTTON.

THE MILITARY AMBULANCE PARADE AT KEN-

NINGTON PARK: A SERIES OF SKETCHES BY

THE MAIL'S ARTIST.

THE VICTORIA MEDAL IN FLOWER AT MR. RUGH

DIXON'S RESIDENCE, SUMMER HILL.

THE BOXES OF A HAND PHOTOGRAPHED

THROUGH THE FLIES BY MEANS OF

BENTON'S NEW PROCESS.

H.M.S. RENDEZVOUS.

H.M.S. MAJESTIC.

THE INTERNATIONAL CRICKET MATCH.

PORTraits of Messrs. HILL and DARRING,

the two highest scorers in last Saturday's

match.

HOW TO LEARN CYCLING.

Mr. T. C. HEATH'S WANDERING TULLY.

IVORY EMBROIDERY.

FASHIONS—HOME DRESS.

ILLUSTRATED STORY.

THE SYDNEY MAIL.

PRICE, 6D.

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Let us take the Anglo-Japanese

treaty. The entry of the colonies into

agreement has been discussed with

much vigour and some difference of

opinion in Australia, New South Wales,

Victoria, and South Australia have recently

had Commissioners in Japan for the

purpose of examining the prospects of trade,

and it is hoped that sooner or later we

may be able to supply the Mikado's

subjects with a variety of products, wool,

for instance, and so develop an important

commerce. At the same time it is difficult

to see how Japan takes our wool, for

sheep or some equivalent for them.

Japan is an ally to the possibilities

of the future that a Minister is on

his way here to personally inquire

into these matters. Another consideration

is the risk of a misunderstanding with

Japan arising out of restrictions directed

against the export of wool, the

chances of trade, the possibility of a

jealous national sentiment flushed with

victory, weigh against the familiar

labour. And so, the popular opinion

regarding the export of wool, the

Premiers disposed of the item promptly,

and Australia, if it follows the lead of the

Conference, shuts itself out from the

most favoured national treatment gained by

England. In the matter of federation

the Government is not in a position to

declare its opinion, but the fact of the

British Treasury's application should be

made to the Government of the United

Kingdom in London in respect of income

taxation is a fact which cannot be

ignored. In reply to a question in the House of

Commons, Mr. Chamberlain stated that the

Government of New South Wales had been

requested to administer the affairs of New

South Wales, and that the Government

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VOGELER'S CURATIVE COMPOUND

It contains those elements which the digestive system requires to assimilate the food, imparts strength and new life, cures the most obstinate dyspepsia, restores vitality, it is the best remedy for all weakness, either from over-indulgence of eating or drinking, or from the excess of mental exertion.

CURES!

Made like in 1860 and is sold since by
BENJAMIN BELLICOTT BROTHERS,
of New York,
and all Druggists & Apothecaries.

